

DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below; I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

SPHERE-SHAPED COATED MAGNESIUM OXIDE POWDER, METHOD FOR PRODUCING THE SAME,
AND RESIN COMPOSITION COMPRISING THE POWDER

the specification of which (check only one item below):

 is attached hereto.

X was filed as United States Application No. or as PCT International Application No.

PCT/JP03/15953 on 12/December/2003 and was amended on

____ (if applicable).

I hereby state that I have reviewed and understand the contents of the above-identified application, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information known to me to be material to the examination of this application as defined by 37 CFR 1.56.

**FOREIGN AND DOMESTIC PRIORITY CLAIMS UNDER 35 USC 119
AND PRIOR FOREIGN/PCT APPLICATIONS**

I hereby claim foreign or domestic priority benefits under 35 USC 119 or 365(b) for any United States provisional patent application or foreign application(s) for patent or inventor's or plant breeder's rights certificate(s) or under 35 USC 365(a) for any PCT international application(s) designating at least one country other than the United States of America listed below and have also identified below any foreign application(s) for patent or inventor's or plant breeder's rights certificate(s) or any PCT international application(s) designating at least one country other than the United States of America filed by me on the same subject matter having a filing date before that of the application(s) of which priority is claimed:

COUNTRY/APPLICATION NO.	DATE OF FILING	PRIORITY CLAIMED UNDER
(if PCT, indicate "PCT")	(day/month/year)	35 USC 119
Japan / 2003-346083	03/October/2003	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
		<input type="checkbox"/> YES <input type="checkbox"/> NO
		<input type="checkbox"/> YES <input type="checkbox"/> NO

**PRIOR U.S. APPLICATIONS OR PCT INTERNATIONAL APPLICATIONS
DESIGNATING THE U.S. FOR BENEFIT UNDER 35 USC 120**

I hereby claim the benefit under 35 USC 120 of any United States application(s) or PCT international application(s) designating the United States of America that is/are listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in that/those prior application(s) in the manner provided by the first paragraph of 35 USC 112, I acknowledge the duty to disclose material information as defined in 37 CFR 1.56 which occurred between the filing date of the prior application(s) and the national or PCT international filing date of this application:

PCT/US APPLICATION NO.	PCT/US FILING DATE	PATENTED	PENDING	ABANDONED
		[]	[]	[]
		[]	[]	[]

POWER OF ATTORNEY AND CORRESPONDENCE ADDRESS

I hereby appoint the following attorneys at the address listed below to prosecute this application and to transact all business in the U.S. Patent and Trademark Office connected therewith and to receive all correspondence in connection with this application:

Donald C. Lucas, Registration No. 31,275

Otho B. Ross, Registration No. 32,754

Michael N. Mercanti, Registration No. 33,966

Timothy D. Meade, Registration No. 55,449

Laurence Manber, Registration No. 35,597

ADDRESS Lucas and Mercanti, LLP
475 Park Avenue South
New York, NY 10016
Tel: 212-661-8000
Fax: 212-661-8002

CUSTOMER NO. 20311

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 USC 1001 and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

INVENTOR IDENTIFICATION AND SIGNATURE

FULL NAME OF SOLE OR FIRST INVENTOR Toshio KIYOKAWA

INVENTOR'S SIGNATURE Toshio Kiyokawa DATE January 24, 2006

RESIDENCE Hyogo, Japan

CITIZENSHIP Japan

POST OFFICE ADDRESS c/o Tateho Chemical Industries Co., Ltd., 974, Aza Kato, Kariya, Ako-shi, Hyogo
678-0239 JAPAN

FULL NAME OF SECOND INVENTOR Kaori YAMAMOTO

INVENTOR'S SIGNATURE Kaori Yamamoto DATE January 24, 2006

RESIDENCE Hyogo, Japan

CITIZENSHIP Japan

POST OFFICE ADDRESS c/o Tateho Chemical Industries Co., Ltd., 974, Aza Kato, Kariya, Ako-shi, Hyogo
678-0239 JAPAN

FULL NAME OF THIRD INVENTOR Masaaki KUNISHIGE

INVENTOR'S SIGNATURE Masaaki Kunishige DATE January 24, 2006

RESIDENCE Hyogo, Japan

CITIZENSHIP Japan

POST OFFICE ADDRESS c/o Tateho Chemical Industries Co., Ltd., 974, Aza Kato, Kariya, Ako-shi, Hyogo
678-0239 JAPAN

FULL NAME OF FOURTH INVENTOR _____

INVENTOR'S SIGNATURE _____ DATE _____

RESIDENCE _____

CITIZENSHIP _____

POST OFFICE ADDRESS _____

Cont....YES [] NO [X]